

54-8-5 Apportionment of costs -- Assessment against benefitted property -- Public lands not subject to assessment.

- (1) If an improvement district is created as provided in this chapter, the governing body of the county or municipality that created the improvement district may levy an assessment on property within the district.
- (2)
 - (a) If an assessment is levied under this section, it shall be levied on all blocks, lots, parts of blocks, and lots, tracts, or parcels of property bounding, abutting upon, or adjacent to the improvements or affected or specially benefitted by the improvements to the extent of the benefits to the property because of the improvements.
 - (b) The benefits to the property may be indirect and need not actually increase the fair market value of the property.
- (3) A governing body may levy an assessment under this section to the full depth of the property or to the depth determined by the governing body.
- (4) Assessments under this section shall be equal and uniform according to the benefits received.
- (5)
 - (a) Assessments may be according to area, frontage, assessed value, taxable value, lot, number of connections, or any combination of these methods, as the governing body considers fair and equitable.
 - (b) Different improvements in an improvement district may be assessed according to different methods.
 - (c) The governing body shall make an allowance for corner lots so that they are not assessed at full rate on both sides adjacent to the street.
- (6) The entire cost of the improvement may be assessed against the benefitted property as provided in this section or, if money for paying part of such cost is available from any other source, the money so available may be so applied and the remaining cost so assessed against the benefitted property.
- (7) The cost and expenses to be assessed as provided in this section shall include the contract price of the improvement, engineering and clerical services, advertising, cost of inspection, cost of collecting assessments, and interest upon bonds if issued, and for legal services for preparing proceedings and advising in regard thereto.
- (8) Fee lands and property of public entities such as the federal government, the state, or any county, city, or town may not be considered as lands or property benefitted by any improvement district, and, unless such public entity within the boundaries of an improvement district consents in writing, filed before the governing body adopts the resolution provided for in Section 54-8-8, the lands and property of such public entity shall not be subject to assessment for the payment of any of the cost or expense of such improvement.

Amended by Chapter 129, 2006 General Session